

• ATTACH CHECK OR MONEY ORDER HERE •

D-30 Unincorporated Business Franchise Tax Return		1998		★ ★ ★ DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE																	
Taxable year beginning _____, 19____ and ending _____, 19____						DATE RECEIVED															
NAME OF BUSINESS						D.C. BUSINESS TAX NUMBER If less than 7 numbers, add zeros to left.															
D.C. ADDRESS (Number, Street, City and Zip code)						FEDERAL I.D. NUMBER															
MAILING ADDRESS (Number, Street, City and Zip code)						NUMBER OF BUSINESS LOCATIONS In the District: _____ Outside the District: _____				TYPE OF BUSINESS											
READ INSTRUCTION BEFORE PREPARING RETURN - File this return if your gross income is more than \$12,000 regardless of net income																					
GROSS INCOME	1. GROSS RECEIPTS, LESS RETURNS AND ALLOWANCES															1					
	2. COST OF GOODS SOLD (Schedule A) AND/OR OPERATIONS (Attach Statement)															2					
	3. GROSS PROFIT (Line 1 minus Line 2)															3					
	4. DIVIDENDS (Attach Statement): Less Subpart F income (See instructions)															4					
	5. INTEREST (Attach Statement)															5					
	6. GROSS RENTAL INCOME (Schedule F)															6					
	7. ROYALTIES (Attach Statement)															7					
	8. (a) NET CAPITAL GAIN (Attach Federal Schedule D)															8(a)					
	(b) ORDINARY GAIN (LOSS) FROM PART II, FEDERAL FORM 4797 (Attach copy of Form 4797)															8(b)					
	9. OTHER INCOME (Attach Statement)															9					
10. TOTAL GROSS INCOME (Add Lines 3 through 9)															10						
DEDUCTIONS	11. SALARIES AND WAGES (do not include owner's)															11					
	12. REPAIRS															12					
	13. BAD DEBTS (Attach federal schedule)															13					
	14. RENTAL EXPENSES RELATED TO RENTAL INCOME															14					
	15. RENT															15					
	16. TAXES (Schedule D)															16					
	17. INTEREST (Schedule G)															17					
	18. CONTRIBUTIONS (Schedule B)															18					
	19. AMORIZATION (Attach copy of Federal Form 4562. Copy from Part II)															19					
	20. DEPRECIATION (Attach copy of Federal Form 4562. Do not include amounts reported elsewhere)															20					
	21. OTHER DEDUCTIONS (Schedule J)															21					
	22. TOTAL GROSS INCOME - Add Lines 11 through 21															22					
TAXABLE INCOME	23. NET INCOME (Line 10 minus Line 22)															23					
	24. (a) NON-BUSINESS INCOME (Attach Statement)										\$					24(a)					
	(b) LESS: RELATED EXPENSE (Attach Statement)															24(b)					
	(c) SUBTRACT 24(b) FROM 24(a) (ATTACH DETAILED STATEMENT AND EXPLANATION)															24(c)					
	25. NET INCOME FROM TRADE OR BUSINESS SUBJECT TO APPORTIONMENT (Line 23 minus 24(c))															\$					25
	26. D.C. APPORTIONMENT FACTOR (from Line 5 Schedule I). If none, enter "0".																				26
	27. NET INCOME FROM TRADE OR BUSINESS APPORTION TO THE DISTRICT (Multiply Line 25 by Line 26)															\$					27
	28. ADD PORTION OF LINE 24(c) ATTRIBUTABLE TO D.C. (Submit Statement)																				28
	29. TOTAL DISTRICT NET INCOME (OR LOSS)															\$					29
	30. LESS: SALARY FOR TAXPAYER(S) SERVICES (Schedule M, Column 4)										\$					30					
	31. EXEMPTION (if part year return, enter number of days in D.C. _____)															31					
	32. TOTAL TAXABLE INCOME															\$					32
TAX	33. TAX (9.975% of Line 32). If tax due is less than \$100, enter \$100															\$					33
	34. LESS: (a) TAX PAID, IF ANY, WITH REQUEST FOR EXTENSION OF TIME TO FILE										\$					34(a)					
	(b) 1998 ESTIMATED TAX PAYMENTS															34(b)					
	(c) ECONOMIC DEVELOPMENT ZONE INCENTIVES CREDIT (From Schedule E)															34(c)					
	35. TOTAL OF LINES 34(a), 34(b) and 34(c)															\$					35
	36. BALANCE DUE (Line 33 minus Line 35)															\$					36
	37. PENALTY		\$	INTEREST		\$	TOTAL PENALTY AND INTEREST									37					
	38. TOTAL UNPAID BALANCE, PLUS PENALTY AND INTEREST. (Add Lines 36 and 37) PAY IN FULL																				38
	39. OVERPAYMENT (Line 35 minus Line 33)															\$					39
	40a. CREDIT TO 1999 ESTIMATED TAX										\$	40.b AMOUNT TO BE REFUNDED. Line 39 minus Line 40a.				\$	40				
	Under penalties of the law, including criminal penalties for false statements and tax preparer penalties under D.C. Code 22-2514 and 47-161, et seq., I declare that I have examined this return and, to the best of my knowledge and belief, it is true, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.																				
	SIGNATURE OF PREPARER (Other than Taxpayer)						DATE		SIGNATURE OF TAXPAYER						DATE						

MAILING INSTRUCTIONS: Make check or money order payable to D.C. Treasurer. (Include D.C. business tax registration number, D-30 and tax year on your payment). Mail this return and payment to the D.C. Office of Tax and Revenue, Ben Franklin Station, P.O. Box 610, Washington, D.C. 20044-0610, on or before the 15th day of the fourth month following the close of the taxable year.

Schedule A - COST OF GOODS SOLD (See specific Instruction for Line 2)

1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
2	Purchases \$	
	Less cost of items withdrawn for personal use = Enter result here	
3	Cost of labor	
4	Material and supplies.	
5	Other cost (attach statement).	
6	Total of lines 1 through 5.	
7	Inventory at end of year.	
8	Cost of goods sold (Line 6 minus Line 7). Enter here and on Line 2, page 1 of this form.	
	(Method of inventory valuation)	

Schedule B - CONTRIBUTIONS OR GIFTS PAID (See specific Instruction for Line 18)

	\$		\$
		TOTAL (Subject to 15% limit) (Enter also on Line 18, page 1)	\$

Schedule C - DEPRECIATION (See specific Instruction for Line 20) (Attach Federal Form 4562)**Schedule D - TAX** (See specific Instruction for Line 16)

Nature	Amount	Nature	Amount
	\$		\$
TOTAL (Enter on Line 16, page 1 of this form, that portion of total not included in Schedule F)			\$

Schedule E - ECONOMIC DEVELOPMENT ZONE INCENTIVES CREDIT

Column 1 - Credit Category	Column 2	Column 3	Column 4
A Certified employees wages	Total Wages \$	50% of Wages Col. 2 X .50 =	\$
B Certified employees workman's compensation liability insurance premiums	Total Premiums \$	50% of Premiums Col. 2 X .50 =	\$
C Child care center rent (lessor)	Rental market value \$		
	Less rent shown on lease agreement \$		
	Total child care center credit		\$
	Total of column 4		\$
	Add credit carry forward from previous year		
	Total EDZI credit (enter on Line 34 (c), page 1)		\$

Schedule F - INCOME FROM RENT

CoL. 1 Address of Property	CoL. 2 Kind of Property	CoL. 3 Gross Amount of Rent	CoL. 4 Depreciation or Depletion (Per Federal Form 4562)	CoL. 5 Repairs (Explain in Sch. F-1)	CoL. 6 Taxes Interest and other Expenses (Explain in Sch. F-1)
1.		\$	\$	\$	\$
2.					
3.					
4.					
5.					
6.					
7. TOTAL (Enter total of Column 3 on Line 6, page 1 of This Form)		\$	\$	\$	\$
8. TOTAL OF COLUMN 4, 5, and 6 (Enter also on Line 14, page 1).					\$

Schedule F-1 - Explanation of deductions claimed in Columns 5 and 6 of Schedule F

Page 3

Column No.	Explanation	Amount	Column No.	Explanation	Amount
		\$			\$

Schedule G - INTEREST EXPENSE (See specific instruction for Line 17)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
TOTAL (Enter on Line 17, page 1, that portion of total not included in Schedule F.)			\$

Schedule H - BAD DEBTS (See specific instruction for Line 13)**Schedule I - D.C. APPORTIONMENT FACTOR** (See Instructions) (Carry all factors to six decimal places)

	Col. 1 TOTAL	Col. 2 IN D.C.	Col. 3 FACTOR (Column 2 divided by Column 1)
1. PROPERTY FACTOR: Average value of real estate and tangible personal property owned by or rented to the unincorporated business and used by that business	\$	\$	
2. PAYROLL FACTOR: Total compensation paid or accrued by the unincorporated business	\$	\$	
3. SALES FACTOR: All gross receipts of the unincorporated business, other than receipts from items of non-business income	\$	\$	
4. SUM OF FACTORS: (Add Column 3)			
5. D.C. APPORTIONMENT FACTOR - Divide Line 4 by 3, or 3 reduced by the number of factors without denominator			

SUPPLEMENTAL INFORMATION (See page 5 OF INSTRUCTIONS)

1. During 1998, has the Internal Revenue Service made or proposed any adjustments in your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "Yes", separately submit a detailed statement to the Office of Tax and Revenue, Audit Division, P.O. Box 556, Washington, D.C. 20044.	2. PRINCIPAL BUSINESS ACTIVITY	3. DATE BUSINESS BEGAN
	4. IF BUSINESS HAS TERMINATED, STATE REASON	5. TERMINATION DATE
	6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)	

7. Place where federal income tax return was filed for period covered by this return:

8. Name(s) under which federal return was filed for period covered by this return:

9. Have you filed annual information Returns, forms 1096 and 1099, pertaining to compensation payment for 1998? Yes ☐ No ☐

10. Is this return reported on accrual basis? Yes ☐ No ☐ If no, describe used: ☐ Cash basis ☐ Other (specify)

11. Did you withhold D.C. income tax from the wages of your employees during 1998? Yes ☐ No ☐ If no, state reason: _____

12. Did you file a franchise tax return for the business with the District of Columbia for the year 1997? Yes ☐ No ☐ If no, state reason: _____
Name under which return was filed: _____

13. Does this return include income from more than one business conducted by the taxpayer? Yes ☐ No ☐
(If yes, list business and net income of each) _____

14. Is the income from any other business or business interest owned by the proprietors of this business being reported in a separate return? Yes ☐ No ☐
(If yes, list names and address of these business) _____

15. Is this business an adjunct of a corporation, or affiliated with any corporation? Yes ☐ No ☐
(If yes, explain affiliation to stockholders and proprietors) _____

16. Did you file a 1998 D.C. Arena fee Return? Yes ☐ No ☐

Nature of Deduction		Amount	(See Instructions for Schedule K, page 5)	
	\$		Nature of Income	Amount
				\$
TOTAL (Enter also on Line 21, page 1.)	\$		TOTAL	\$

		BEGINNING OF TAX YEAR		END OF TAXABLE YEAR	
		AMOUNT	TOTAL	AMOUNT	TOTAL
ASSETS	1. Cash				
	2. Trade notes and accounts receivable				
	(a) LESS: Allowance for bad debts				
	3. Inventories				
	4. Gov't obligations: (a) U.S. and its instrumentalities.				
	(b) State, subdivisions thereof, etc.				
	5. Other current assets (attach statement).				
	6. Mortgage and real estate loans				
	7. Other investments				
	8. Buildings and other fixed depreciable assets				
	(a) LESS: Accumulated depreciation				
	9. Depletable assets				
	(a) LESS: Accumulated depletion				
10. Land (net of any amortized)					
11. Intangible assets (amortization only)					
(a) LESS: Accumulated amortization					
12. Other assets (attach statement)					
13. TOTAL ASSETS					
Liabilities Capital	14. Accounts payable				
	15. Mortgages, notes, bonds payable in less than 1 year.				
	16. Other current liabilities (attach schedule).				
	17. Mortgages, notes bonds payable in 1 year or more				
	18. Other liabilities (attach schedule).				
	19. Capital.				
	20. TOTAL LIABILITIES AND CAPITAL				

Col. 1		Col. 2 Percentage of Time Devoted to this Business	Col. 3 Percent- age of Ownership	Col. 4 Salary Claimed	Col. 5 Exemption Claimed	Col. 6 Net Loss D.C. Sources	Col. 7 Net Income (or Loss) from Without D.C.	Col. 8 Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
Name and Address of Owner(s)	Social Security Number							
				\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$

Enter taxable income as shown on Line 32 of return

Net income of Unincorporated Business from within and without the District (From Line 23 of return)

Net income of Unincorporated Business from within and without the District (From Line 23 of return)

Net income of Unincorporated Business from within and without the District (From Line 23 of return)

<b style="font-size: 24pt;">FR-128 1998 Extension of Time to File D.C. FRANCHISE OR PARTNERSHIP RETURN		<div style="text-align: center;"> ★ ★ ★ DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE </div>			
Taxable Year Beginning _____, 19____ and ending _____, 19____				DATE _____	
ENTITY NAME _____			D.C. BUSINESS TAX NUMBER _____		
NUMBER AND STREET OR RURAL ROUTE _____			FEDERAL I.D. NUMBER _____		
CITY OR TOWN, STATE AND ZIP CODE _____					
Request for Extension of Time to File. Submit this form along with your payment of any tax due as shown on Line 6 below.					
1. A 6-month extension of time until _____ 15, 1999, for the calendar year 1998, or a 6-month extension of time until _____, 19____, for a fiscal year ending _____ ' 19 ____ is hereby requested to file the following District of Columbia return (check one): <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Corporation Franchise Tax Return, Form D-20. <input type="checkbox"/> Partnership return of Income, Form D-65. </div> <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Unincorporated Business Franchise Tax Return, Form D-30 </div>					
2. Total tax liability for the period				2	
3. Franchise estimated tax payments (include overpayment credit)				3	
4. Other payments				4	
5. Total payments and credit. Add Lines 3 and 4				5	
6. Balance due (Line 2 minus Line 5). Payment in full must be submitted with this form or your request will not be accepted. (Note: You will be subject to failure-to-pay penalty on any amount of tax due in excess of the amount paid with this request)				6	
Taxpayer(s) Signature(s) (See instructions.) _____					Date _____

INSTRUCTIONS

PURPOSE - A taxpayer must use Form FR-128 to request a 6 month extension of time in order to file a Corporation Franchise Tax Return (Form D-20), Unincorporated Business Franchise Tax Return (Form D-30), or Partnership Return of Income (Form D-65).

WHEN TO FILE - The request for an extension of time to file must be submitted on or before the due date of the return.

WHERE TO SUBMIT RETURN - Mail the completed FR-128 with your payment of any tax due to the Office of Tax and Revenue, 6th Floor 941 North Capitol St., N.E. Washington, D.C. 20001. Be sure to sign and date the FR-128. Your payment should be made out to the D.C. Treasurer.

REQUEST FOR EXTENSION OF TIME - A 6-month extension of time will be granted if you complete the form properly, file it on time and PAY with it the amount of tax due shown on Line 6. **A copy of FR-128 must be attached to your return when filed.** A separate request must be submitted for each return filed. Blanket request for extension will not be granted.

ADDITIONAL EXTENSION OF TIME - No additional extension of time will be granted beyond the 6-month extension of time, unless the taxpayer is outside the continental limits of the United States

FEDERAL EXTENSION FORMS - The office of Tax and Revenue does not accept copies of federal extension of time to file. **YOU MUST USE THIS FORM FR-128 ONLY.**

PENALTIES - The penalty for failure to file a return on time or failure to pay any tax when due is 5% of the unpaid portion of tax due. The penalty is computed for each month, or fraction thereof, that the failure to file or pay continues. The penalty may not exceed 25% of the tax due.

INTEREST - Interest at the rate of 1.5% per month or portion of a month (18 percent per year) must be paid on any tax not paid on time. Interest is computed from the due date of the return until the tax is paid even though an extension of time to file the return is granted.

SIGNATURE - The request must be signed by the following.

- **CORPORATION**
Any designated or authorized officer of the corporation.
- **UNINCORPORATED BUSINESS**
Any owner or member of the unincorporated business.
- **PARTNERSHIP**
Any member of the partnership.

NOTE:

If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees or assignees must sign the request